

UNITED STATES BANKRUPTCY COURT  
SOUTHERN DISTRICT OF NEW YORK

In re

LEHMAN BROTHERS HOLDINGS INC., *et al.*,  
Debtors.

Chapter 11 Case No.  
08-13555 (JMP)  
(Jointly Administered)

**CERTIFICATE OF SERVICE**

I, Robert J. Rosenberg, hereby certify under penalty of perjury that:

1. I am an attorney-at-law of the State of New York and a partner with the law firm of Latham & Watkins LLP, counsel for Defendant Ernst & Young ("EY") in the above-captioned matter.

2. On this date, I filed a **MOTION PURSUANT TO SECTIONS 105(a) AND 107(b) OF THE BANKRUPTCY CODE AND BANKRUPTCY RULE 9018 FOR AN ORDER AUTHORIZING MOVANT ERNST & YOUNG LLP TO FILE UNDER SEAL AN UNREDACTED VERSION OF ITS RESPONSES AND OBJECTIONS TO THE EXAMINER'S SUBPOENA FOR RULE 2004 EXAMINATION** with the Court via the CM/ECF system thereby effectuating service upon all counsel of record via electronic means.

3. I hereby certify that the foregoing statements made by me are true to the best of my knowledge. I understand that if any of the foregoing statements are willfully false, I am subject to punishment.

By: s/ Robert J. Rosenberg  
Robert J. Rosenberg

Dated: June 8, 2009